

FUND SUMMARIES

This section provides summaries of the revenues and appropriations for each of the operating funds included in the FY 2002-03 Budget. In addition, detailed information is provided on revenue sources and nondepartmental appropriations.

- The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those to be accounted for in another fund.
- The **Enterprise Funds** are used to account for activities that are financed and operated in a manner similar to private business enterprises where the expenses of providing the service are financed primarily through user fees. These funds include:

Water and Sewer Fund
Water and Sewer Capital Facilities Fees Fund
Solid Waste Disposal Fund
Storm Water Management Fund
Transit Fund
Parking Facilities Fund
Civic Center Fund
Ballpark Fund

- **Fiduciary Funds** are used to account for assets held by the city in a fiduciary capacity as trustee or agent. These funds include:

Law Enforcement Officers' Separation Allowance Fund
Transit Trust Fund

- **Special Revenue Funds** are used to record the financial activities related to federal grants. Please refer to sections VIII (Community Services & Development) and IX (Administrative & Support Services) for information on Special Revenue Funds. These funds include:

Community Development Fund (Community Development Block Grants, HOME Grants)
Downtown Revitalization Fund
Employment and Training Grants

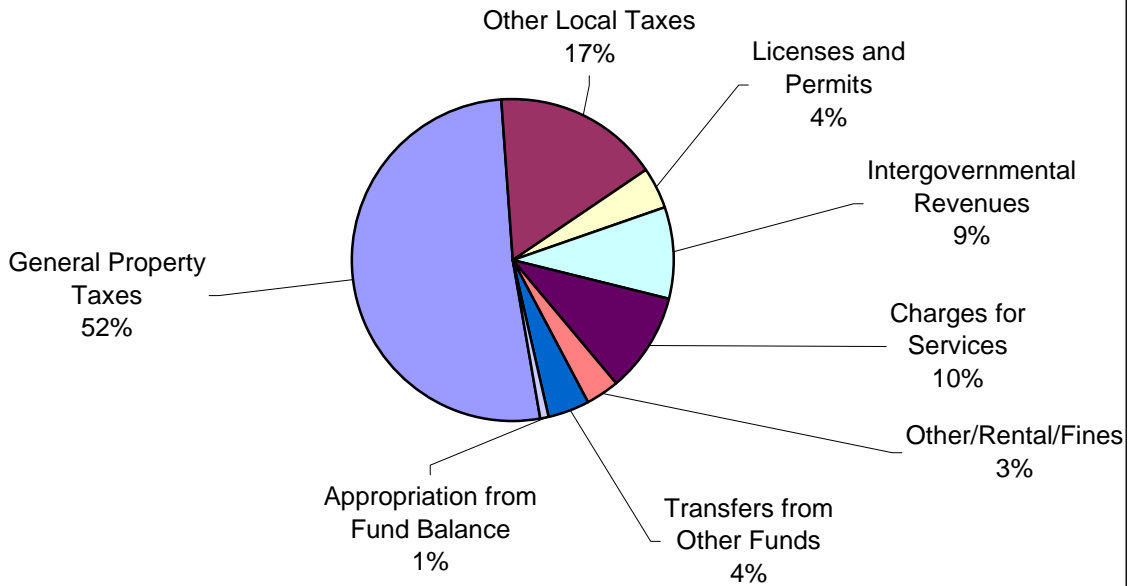
- **Capital Projects Funds** are used to account for general capital projects, including major municipal buildings, public improvement projects, major repairs, and capital equipment needs. These funds include:

General Capital Projects Fund
Impact Fee Fund

- **Internal Service Funds** are used to account for the financing of goods and services provided by one department to others within the government on a cost-reimbursement basis. Please refer to sections IV (Budget Summaries) and IX (Administrative & Support Services) for information on Internal Service Funds. These funds include:

Risk Reduction Fund

FY 2002-2003 General Fund Revenues



FY 2002-2003 General Fund Discretionary vs Program Revenues

